

JONES & KELLER  
Michael Rollin  
1999 Broadway, Suite 3150  
Denver, CO 80202  
Phone: (303) 573-1600  
Email: mrollin@joneskeller.com  
Attorneys for Lehman Brothers Holdings Inc.  
and Certain of Its Affiliates

HINCKLEY ALLEN  
Jennifer Doran  
28 State Street  
Boston, MA 02109  
Phone: (617) 345-9000  
Email: jdoran@hinckleyallen.com  
Attorneys for Citibank, N.A. in its capacity  
as trustee

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (SCC)
Debtors.	: (Jointly Administered)
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**STIPULATION, AGREEMENT, AND ORDER BETWEEN  
LEHMAN BROTHERS HOLDINGS INC., ET AL. AND CLAIMANT  
CITIBANK, N.A. REGARDING AMENDMENT OF CLAIM NO. 22776**

Lehman Brothers Holdings Inc. ("LBHI"), as Plan Administrator (the "Plan Administrator") pursuant to the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (The "Plan") and Citibank N.A. ("Citibank") (together the "Parties" and each a "Party") hereby stipulate and agree as follows:

**RECITALS**

A. On September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries (collectively, the “Chapter 11 Estates”) commenced voluntary cases under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) before the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”), which cases are being jointly administered under Case No. 08-13555 (SCC).

B. On July 2, 2009, the Court entered an order setting forth the procedures and deadlines for filing proof of claim in these chapter 11 cases [ECF No. 4271] (the “Bar Date Order”). Pursuant to the Bar Date Order, the Court established September 22, 2009, as the deadline to file proofs of claim (each a “Proof of Claim”) in these chapter 11 cases (the “Bar Date”).

C. On September 21, 2009, before the Bar Date, Citibank filed Proof of Claim number 22776 against Affiliated Debtor Structured Asset Securities Corporation (“SASCO”) in the amount of \$19,966.77.

D. On December 6, 2011, the Court entered an order confirming the Plan [Docket No. 23023] (the “Confirmation Order”). The Effective Date (as defined in the Plan) occurred on March 6, 2012 [Docket No. 26039].

E. Pursuant to section 6.1(b) of the Plan, the Plan Administrator is authorized to control and effectuate the claims reconciliation process on behalf of each of the Debtors with respect to claims filed against LBHI and Its Affiliated Debtors.

F. Pursuant to paragraph 86 of the Confirmation Order, after the Effective Date, a proof of claim may not be filed or amended without authority of the Court.

G. On March 14, 2011, the Plan Administrator filed an objection to the Citibank Claim (ECF No. 15008) that seeks to disallow and expunge the Citibank Claim (the "Objection").

H. Citibank has agreed to amend the Citibank Claim (such amended claim, the "Amended Citibank Claim") to correct an error in the amount of the filed Citibank Claim.

I. The Plan Administrator consents to Citibank's filing of the Amended Citibank Claim since such amendment will significantly reduce the amount of the claim asserted against SASCO.

J. The Parties enter into this stipulation to allow Citibank to file the Amended Citibank Claim.

**NOW, THEREFORE, IT IS HEREBY STIPULATED AND AGREED BY AND BETWEEN THE PARTIES, AND, UPON BANKRUPTCY COURT APPROVAL HEREOF, IT SHALL BE ORDERED THAT:**

1. The Recitals set forth above form an integral part of this Stipulation, Agreement and Order and are incorporated fully herein.

2. This Stipulation, Agreement and Order shall become effective once it has been executed by the Parties and approved by the Court (the "Effective Date").

3. On or after the Effective Date, Citibank shall be permitted to file the Amended Citibank Claim.

4. Citibank shall file the Amended Citibank Claim no later than fourteen (14) days after the Effective Date.

5. Upon Citibank's filing of the Amended Citibank Claim, the amount of the Citibank Claim shall be deemed amended.

6. Noting in this Stipulation, Order and Agreement shall affect (1) the Plan Administrator's Objection or right to object to the Amended Citibank Claim on any ground other than the timing and method of filing or (ii) Citibank's right to oppose any further objections made by the Plan Administrator.

7. The Parties authorize LBHI's Court-approved Claims Agent, Epiq Bankruptcy Solutions, LLC, to modify the claims register to reflect the terms of this Stipulation, Order and Agreement.

8. This Stipulation, Order and Agreement contains the entire agreement between the Parties as to subject matter hereof and supersedes all prior agreements and undertakings between the Parties relating thereto.

9. The terms of this Stipulation, Agreement and Order are subject to the approval of the Bankruptcy Court and in the event the Bankruptcy Court does not approve this Stipulation, Agreement and Order, it shall be null and void and of no force and effect.

10. This Stipulation, Agreement and Order is solely for the benefit of the Parties and not for any other person or entity and no such person shall be entitled to the benefit of (or even entitled to rely upon) this Stipulation, Agreement and Order.

11. This Stipulation, Agreement and Order can only be amended by Order of the Bankruptcy Court.

12. Each person who executes this Stipulation, Agreement and Order by or on behalf of a Party represents and warrants that he or she has been duly authorized and empowered to execute and deliver this Stipulation, Agreement and Order on behalf of such Party.

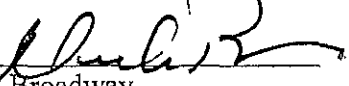
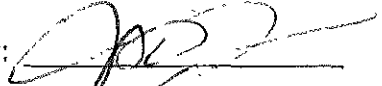
13. This Stipulation, Agreement and Order may be executed in counterparts, each of which shall be deemed an original but both of which shall constitute one and the same

instrument, and it shall constitute sufficient proof of this Stipulation, Agreement and Order to present any copy, copies, or facsimiles signed by the Parties here to be charged.

14. This Stipulation, Agreement and Order shall be governed by and in accordance with the laws of the state of New York, except to the extent that the Bankruptcy Code applies, without regard to principles of conflicts of law that would require the application of laws of another jurisdiction.

15. The Bankruptcy Court shall retain jurisdiction to resolve any disputes or controversies arising from or related to this Stipulation, Agreement and Order.

Dated: February 20, 2015

<p>JONES &amp; KELLER, P.C.</p> <p>By: </p> <p>1999 Broadway Suite 3150 Denver, Colorado 80202 Telephone: (303) 573-1600 Facsimile: (303) 573-8133</p> <p><i>Attorney for Lehman Brothers Holdings Inc. and Certain of its Affiliates</i></p>	<p>HINCKLEY ALLEN</p> <p>By: </p> <p>28 State Street Boston, Massachusetts 02109 Telephone: (617) 345-9000 Facsimile: (617) 345-9020</p> <p><i>Attorney for Citibank, N.A. in its capacity as trustee</i></p>
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SO ORDERED this \_\_\_ day of \_\_\_\_\_, 2015

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THE HONORABLE SHELLEY C. CHAPMAN  
UNITED STATES BANKRUPTCY JUDGE